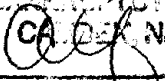


BROEGE, NEUMANN, FISCHER & FISCHER, LLC
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Attorneys for Debtor
Timothy P. Neumann (TN6429)

FILED
JAMES J. WALDRON

MAY 02 2001

UNITED STATES BANKRUPTCY COURT
District of New Jersey

U.S. BANKRUPTCY COURT
CLERK NJ
BY  **DEPUTY**

IN RE

QUINN WOODBINE, INC.
A New Jersey corporation

Debtor

CHAPTER 11

CASE NO. 01-12998/NHW

CERTIFICATION OF ACCOUNTANT
IN SUPPORT OF APPLICATION FOR
EMPLOYMENT OF ACCOUNTANTS

I, Wayne R. Cleven, certify as follows:

1. I am a certified public accountant and the principal and owner of Wayne R. Cleven & Company.
2. I have been licensed under the laws of the State of New Jersey since 1974 with offices located at 289 Rivers Edge Lane, Toms River, New Jersey 08755.
3. I am familiar with the accounting practices relating to insolvency matters in the Bankruptcy Courts.
4. The professional services Wayne R. Cleven & Company shall render in this matter consist of the following:
 - A. To prepare and file Debtor's federal and state tax returns;
 - B. To prepare statements of the Debtor-in-Possession's operations as
 - C. required by the rules of this Court;

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D. To render advice to the Debtor in matters concerning tax procedures

E. adopted by the Internal Revenue Service, and the State of New

F. Jersey;

G. To close out the year-end books and records of the Debtor.

H. To assist the Debtor in any audit, whether federal or state.

I. To prepare cash flow projections and such other reports as may be required in connection with the Debtor's preparation of a disclosure statement and plan of reorganization

5. I understand that the compensation to be paid will be reasonable compensation for actual services rendered based upon the time, nature, extent and value of such services, and reimbursement for actual and necessary expenses.

6. The terms of WRC's employment are as follows:


Certified Public Accountants	\$125.00
Staff Accountants	\$ 75.00

7. To the best of my knowledge, WRC has no connection with the Debtor, any creditors or any other party in interest in this case, or any of their respective attorneys and accountants, and are disinterested persons and holds or represents no interest adverse to the estate as that term is defined in 11 U.S.C. §101(13) except as follows: I am owed monies for services rendered to the Debtor prepetition and have agreed to waive my prepetition claim if I my retention is authorized.

8. I request that I be allowed payment of \$2,500.00 per month. I am not a large accounting firm and cannot afford to wait long intervals before getting paid. I understand that I will be required to make fee application to the Court at least quarterly

and will be required to refund any monies to the extent payment of same has not been approved.

I hereby certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are wilfully false, I am subject to punishment.



WAYNE R. CLEVEN